

20-904 Tobacco Tax - General Assistance to Parishes and Municipalities

Program Authorization: R.S. 47:843(E), 868-869

PROGRAM DESCRIPTION

Tobacco Tax Program (8 cents) - This program provides aid to parishes and municipalities for the funding of general operations of these local entities. Providing funding to approximately three hundred incorporated municipalities and five parishes with no incorporated municipalities - depending upon funding level, the appropriation is distributed on a population-based formula per statute. The five parishes without incorporated municipalities are Cameron Parish, Plaquemine Parish, St. Bernard Parish, St. Charles Parish, and St. John the Baptist Parish.

Tobacco Tax Program (3 cents) - This program provides aid to parishes and municipalities for the funding of general operations of these local entities. Providing funding to approximately three hundred incorporated municipalities and five parishes with no incorporated municipalities, the program's appropriation is distributed quarterly in accordance with state statute. Half of this appropriation is distributed to New Orleans and the remaining half to the other incorporated municipalities and the five parishes without municipalities on an equal per capita basis. The five parishes without incorporated municipalities are Cameron Parish, Plaquemine Parish, St. Bernard Parish, St. Charles Parish, and St. John the Baptist Parish.

RESOURCE ALLOCATION FOR THE PROGRAM

	ACTUAL 1998-1999	ACT 10 1999- 2000	EXISTING 1999- 2000	CONTINUATION 2000 - 2001	RECOMMENDED 2000 - 2001	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000	\$0
STATE GENERAL FUND BY:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-gen. Revenues	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
TOTAL MEANS OF FINANCING	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000	\$0
EXPENDITURES & REQUEST:						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Other Compensation	0	0	0	0	0	0
Related Benefits	0	0	0	0	0	0
Total Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Total Other Charges	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	0
Total Acq. & Major Repairs	0	0	0	0	0	0
TOTAL EXPENDITURES AND REQUEST	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000	\$0
AUTHORIZED FULL-TIME EQUIVALENTS: Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

A supplementary recommendation of \$12,000,000, all of which is State General Fund, is included in the Total Recommended for this program. It represents total funding of this program. This item is contingent upon Revenue Sources in excess of the Official Revenue Estimating Conference Forecast subject to Legislative approval and recognition by the Revenue Estimating Conference.

This agency's recommended appropriation does not include any funds for short-term debt.

This agency does not have any long-term debt for Fiscal Year 2000-2001.

SOURCE OF FUNDING

The source of funding is State General Fund direct.

ANALYSIS OF RECOMMENDATION

GENERAL FUND	TOTAL	T.O.	DESCRIPTION
\$12,000,000	\$12,000,000	0	ACT 10 FISCAL YEAR 1999-2000
			BA-7 TRANSACTIONS:
\$0	\$0	0	None
\$12,000,000	\$12,000,000	0	EXISTING OPERATING BUDGET – December 3, 1999
\$0	\$0	0	None
\$12,000,000	\$12,000,000	0	TOTAL RECOMMENDED
(\$12,000,000)	(\$12,000,000)	0	LESS GOVERNOR'S SUPPLEMENTARY RECOMMENDATIONS
\$0	\$0	0	BASE EXECUTIVE BUDGET FISCAL YEAR 2000-2001
			SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON SALES TAX RENEWAL:
\$0	\$0	0	None
\$0	\$0	0	TOTAL SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON SALES TAX RENEWAL
			SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON NEW REVENUE:
\$12,000,000	\$12,000,000	0	Tobacco Tax Aid to Local Government
\$12,000,000	\$12,000,000	0	TOTAL SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON NEW REVENUE
\$12,000,000	\$12,000,000	0	GRAND TOTAL RECOMMENDED

The total means of financing for this program is recommended at 100% of the existing operating budget. It represents 100% of the total request (\$12,000,000) for this program.

PROFESSIONAL SERVICES

This program does not have funding for Professional Services in Fiscal Year 200-2001.

OTHER CHARGES

\$6,000,000	Tobacco Tax - General Assistance (3 cents) - State aid to approximately three hundred (300) incorporated municipalities and five (5) parishes without incorporated municipalities. Funding is distributed 50% to the City of New Orleans and 50% to the remaining eligible recipients - on an equal per capita basis - for general government operations.
\$6,000,000	Tobacco Tax – General Assistance (8 cents) - State aid to approximately three hundred (300) incorporated municipalities and five (5) parishes without incorporated municipalities - (depending upon funding level). Funds are distributed on a per capita formula basis (statutorily provided) for general government expenditures
\$12,000,000	TOTAL OTHER CHARGES

ACQUISITIONS AND MAJOR REPAIRS

This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2000-2001.